Income Tax Extensions - Military Serviceperson

How does a military person filing a Colorado income tax return apply for an extension of time to file?

A person does not need to apply for an extension or notify the Department of Revenue that an extension is being taken. Colorado allows for an automatic six-month extension of time to file your state income tax return. The extension deadline for filing the state return is October 15 each year unless the date falls on a Saturday, Sunday or legal holiday in which case the deadline is the next business day.

However, the extension of time to file only applies to filing the actual state income tax return – not money owed. If a person owes state tax, the payment must be submitted by the April 15 deadline along with Form DR158-I "Extension Payment Voucher for Colorado Individual Income Tax." This form is located in the Colorado 104 Individual Income Tax Booklet.

If a person is out of the country on April 15, the deadline for filing the state return and paying any tax owed plus interest is June 15. However, if you need more time to file, the standard extension rules listed above will apply.

Colorado law allows military and support personnel stationed in a combat zone as declared by the president to postpone filing and paying state income taxes until 180 days after their assignment in the combat zone ends. Interest and penalty are deferred during this period. Because most Colorado taxpayers receive a refund, affected taxpayers may want to plan ahead to authorize someone else to file their return for them via a power of attorney, Form DR 0145, available on our Colorado Income and Estate Tax Forms Web page.